

Ordinance No. 839

AN ORDINANCE to amend Chapter 17, of The Code of the City of Alexandria, Virginia, 1953, by adding a new article thereto numbered Article V, which new Article V relates to Builders or Developers and which Chapter 17 relates to Licenses and License Taxes.

THE CITY COUNCIL OF ALEXANDRIA HEREBY ORDAINS:

Section 1. That Chapter 17, of The Code of the City of Alexandria, Virginia, 1953, be, and the same hereby is amended by adding thereto a new Article V to read as follows:

ARTICLE V. BUILDERS OR DEVELOPERS

Sec. 17-93 BUILDERS OR DEVELOPERS TAX

Every person engaging in, conducting or operating the business of a builder or developer, as hereinafter defined, in the City shall pay for the privilege an annual license tax of \$0.39 for each \$100.00 of gross expenditures in excess of \$25,000.00 on the business done within the state. On all gross expenditures exceeding \$25,000.00 on business done, the minimum annual license tax shall be \$25.00.

Sec. 17-94 BUILDERS OR DEVELOPERS DEFINED

- (a) **Builder or Developer.** The term builder or developer shall mean any person engaged in the improvement or development, for sale or rent, of any property, building, or structure owned or leased by or otherwise controlled by such person by force account or in connection with which improvement or development any of the business trades, occupations, activities or things hereinafter enumerated in Paragraph (b) of this section or Sec. 17-81 of this chapter are performed by such person or by others, where such person does not contract with any one other person for all of the work in connection with said improvement or development, even though such person may contract with one or more duly licensed contractors for one or more portions of the work.
- (b) **Enumeration of Activities.** Doing any work on or in any building or structure requiring the use of paint, stone, brick, mortar, cement, wood, wallpaper, structural iron or steel, sheet iron, galvanized iron, metallic piping, tin, lead or other metal or any other building material; doing any electrical work on or in any building or structure; doing any paving or curbing on sidewalks or streets, public or private property, requiring the use of asphalt, brick, stone, cement, wood or any composition; excavating earth, rock or material for foundations or any other purpose; constructing any sewer of stone, brick, concrete, terra cotta or other material; caring for plots in cemeteries; building, remodeling, repairing, wrecking, razing or demolishing any structure; moving any building; drilling, boring or digging a well; installing, maintaining or repairing of neon signs, or air conditioning apparatus or equipment.

Sec. 17-95 GROSS EXPENDITURES DEFINED

The term "gross expenditures" for the purpose of this article and chapter shall mean all expenditures incurred in connection with the acquisition or lease of real property, including cash, credits, fees, commissions, brokerage charges and rentals. and all expenditures incurred in connection with the improvement or development of such property, including costs of all labor involved in such improvement or development, cost of materials and supplies, equipment rental or an equivalent charge therefor if equipment is owned by the builder or developer, and any other expenditure of whatever description incurred in connection with the improvement or development of such property. The term "gross expenditures" shall not include amounts expended for interest on or payment of principal of debt incurred in connection with said improvement or development work.

Sec. 17-96 APPLICATION OF OTHER SECTIONS OF CHAPTER 17 TO BUILDERS OR DEVELOPERS

All sections of Article I of this chapter shall be generally applicable to and govern Builders or Developers Licenses even though the term gross expenditures and the specific sections of this article are not mentioned or recited therein, except where the context clearly indicates a different meaning and it manifestly could not be applicable.

Sec. 17-97 PERSONS WHO ARE BOTH CONTRACTORS AND BUILDERS OR DEVELOPERS

No person who is duly licensed as a contractor under Sec. 17-81 of this chapter and is also engaged in the business of a builder or developer as hereinabove defined shall be liable for a separate license, assessable under this article, but every such person shall include in the basis for the tax to be computed under Sec. 17-81 all of the gross expenditures for any improvement or development, which expenditures shall be considered as a part of the orders or contracts accepted by the taxpayer in computing the taxpayer's contractor's license tax.

Sec. 17-98 DEDUCTIONS FOR WORK DONE AND TAXES PAID OUTSIDE OF THE CITY

When a builder or developer shall have paid a license tax required by another city, county, or town within the state on building or developing within that city, county, or town, then in that event the gross expenditures on the amount of business done in said other city, county, or town shall be deducted from the gross expenditures taxable by the City of Alexandria.

Section 2. That this ordinance shall be published in a newspaper of general circulation in the city not later than five days following its introduction together with a notice containing the time and place for a public hearing. The Clerk of the Council shall note the date of introduction and first reading, the date of publication, the date of the public hearing, and the date of the second reading and final passage in the minutes of the meeting. This ordinance shall become effective January 1, 1955 so as to cover the 1955 license tax year and each and every license tax year thereafter, until otherwise changed.

MARSHALL J. BEVERLEY
Mayor

Final Passage: December 14, 1954